

PricewaterhouseCoopers LLP - Financial Advisor

Summary of Hours and Compensation by Professionals - Hourly Professional Services

For the Period November 1, 2011 through December 1, 2011

Professional by Billing Category	Position	Rate	Hours	Total Compensation
Restructuring Advisory Services				
Donald J Scotto	Partner	\$750	1.50	\$1,125.00
James Jeffrey Horgan	Director	\$560	1.60	\$896.00
Lauren Bacola	Associate	\$250	3.50	\$875.00
Subtotal - Hours and Compensation - Restructuring Advisory Services			6.60	\$2,896.00
Bankruptcy Requirements and Obligations				
James Jeffrey Horgan	Director	\$560	0.20	\$112.00
Andrea Clark Smith	Director (Bankruptcy)	\$550	0.70	\$385.00
Shonda M Finseth	Manager (Bankruptcy)	\$400	5.70	\$2,280.00
Subtotal - Hours and Compensation - Bankruptcy Requirements and Obligations			6.60	\$2,777.00
Total Hours and Compensation			13.20	\$5,673.00

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Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period November 1, 2011 through December 1, 2011

Date	Name	Position	Description	Rate	Hours	Total Compensation
Restructuring Advisory Services						
Disclosure Statement, Plan of Reorganization Documents and Creditor Recoveries						
9/6/2011	James Jeffrey Horgan	Director	1111H0001: Review email from S. Feldman (UBI) on draft Ch 7 vs. Ch 11 liquidation analysis with open issues for disclosure statement hearing.	\$560.00	0.20	\$112.00
9/6/2011	James Jeffrey Horgan	Director	1111H0002: Review S. Feldman (UBI) initial Ch 7 vs. Ch 11 recovery analysis spreadsheet and supporting assumptions.	\$560.00	0.80	\$448.00
9/6/2011	James Jeffrey Horgan	Director	1111H0003: Prepare comments and considerations for potential revisions to S. Feldman (UBI) on his Ch 7 liquidation analysis for hearing.	\$560.00	0.40	\$224.00
9/6/2011	James Jeffrey Horgan	Director	1111H0004: Review reply from S. Feldman (UBI) with an updated versions and send to P. Mandarino (PwC) with comments.	\$560.00	0.20	\$112.00
Subtotal - Hours and Compensation for Disclosure Statement, Plan of Reorganization Documents and Creditor Recoveries					1.60	\$896.00

Tax Matters

9/20/2011	Lauren Bacola	Associate	1111H0005: Analyze OH use tax claim and identify reconciling differences in their claims filed for the same period.	\$250.00	2.00	\$500.00
9/21/2011	Lauren Bacola	Associate	1111H0006: Review and update reconciling differences identified in OH use tax claim and prepare schedule with their corrected claim balance.	\$250.00	0.50	\$125.00

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For the Period November 1, 2011 through December 1, 2011

Date	Name	Position	Description	Rate	Hours	Total Compensation
10/21/2011	Lauren Bacola	Associate	1111H0007: Review October 12, 2011 letter from State of TX Comptroller of Public Accounts on their priority tax claim and identify questions and open issues to be addressed with D. Scotto (PwC).	\$250.00	0.50	\$125.00
10/24/2011	Donald J Scotto	Partner	1111H0008: Review correspondence on State of TX tax claim along with L. Bacola's (PwC) question list.	\$750.00	0.50	\$375.00
10/25/2011	Donald J Scotto	Partner	1111H0009: Review TX Comptroller of Public Accounts letter and began coordination of state and local tax follow up to letter.	\$750.00	0.50	\$375.00
10/26/2011	Lauren Bacola	Associate	1111H0010: Discussions with D. Scotto (PwC) on open issues/next steps regarding the October 12th State of TX letter on tax claim.	\$250.00	0.50	\$125.00
10/26/2011	Donald J Scotto	Partner	1111H0011: Discussions with L. Bacola (PwC) on open issues/next steps regarding the October 12th State of TX letter on tax claim.	\$750.00	0.50	\$375.00
Subtotal - Hours and Compensation for Tax Matters					5.00	\$2,000.00

Subtotal - Hours and Compensation for Restructuring Advisory Services					6.60	\$2,896.00
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Bankruptcy Requirements and Obligations**Monthly, Interim, and Final Fee Applications**

9/8/2011	Shonda M Finseth	Manager (Bankruptcy)	1111H0012: Prepare the August 2011 Monthly Fee Application.	\$400.00	3.40	\$1,360.00
9/14/2011	James Jeffrey Horgan	Director	1111H0013: Review PwC August 2011 Monthly Fee Application and send revision to S. Finseth (PwC).	\$560.00	0.20	\$112.00
9/14/2011	Shonda M Finseth	Manager (Bankruptcy)	1111H0014: Review and respond to email from J. Horgan regarding the August 2011 Monthly Fee Application (PwC).	\$400.00	0.10	\$40.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
9/15/2011	Andrea Clark Smith	Director (Bankruptcy)	1111H0015: Review the August 2011 Monthly Fee Statement to ensure compliance with the bankruptcy and compensation guidelines.	\$550.00	0.70	\$385.00
9/15/2011	Shonda M Finseth	Manager (Bankruptcy)	1111H0016: Review comments provided by A. Clark Smith (PwC) regarding the August 2011 Monthly Fee Application and prepare revisions.	\$400.00	0.70	\$280.00
9/21/2011	Shonda M Finseth	Manager (Bankruptcy)	1111H0017: Prepare the Fourth Interim Fee Application.	\$400.00	0.30	\$120.00
10/5/2011	Shonda M Finseth	Manager (Bankruptcy)	1111H0018: Consultation call with J. Horgan (PwC) regarding the Confirmation Hearing and fees incurred during September.	\$400.00	0.50	\$200.00
10/20/2011	Shonda M Finseth	Manager (Bankruptcy)	1111H0019: Review and respond to email from J. Horgan (PwC) regarding the confirmation hearing.	\$400.00	0.30	\$120.00
11/11/2011	Shonda M Finseth	Manager (Bankruptcy)	1111H0020: Send email to J. Horgan (PwC) regarding the Final Fee Application.	\$400.00	0.10	\$40.00
11/14/2011	Shonda M Finseth	Manager (Bankruptcy)	1111H0021: Meeting with J. Horgan (PwC) to discuss the Final Fee Application.	\$400.00	0.30	\$120.00
Subtotal - Hours and Compensation for Monthly, Interim, and Final Fee Applications					6.60	\$2,777.00
Subtotal - Hours and Compensation for Bankruptcy Requirements and Obligations					6.60	\$2,777.00
Total Hours and Compensation					13.20	\$5,673.00